

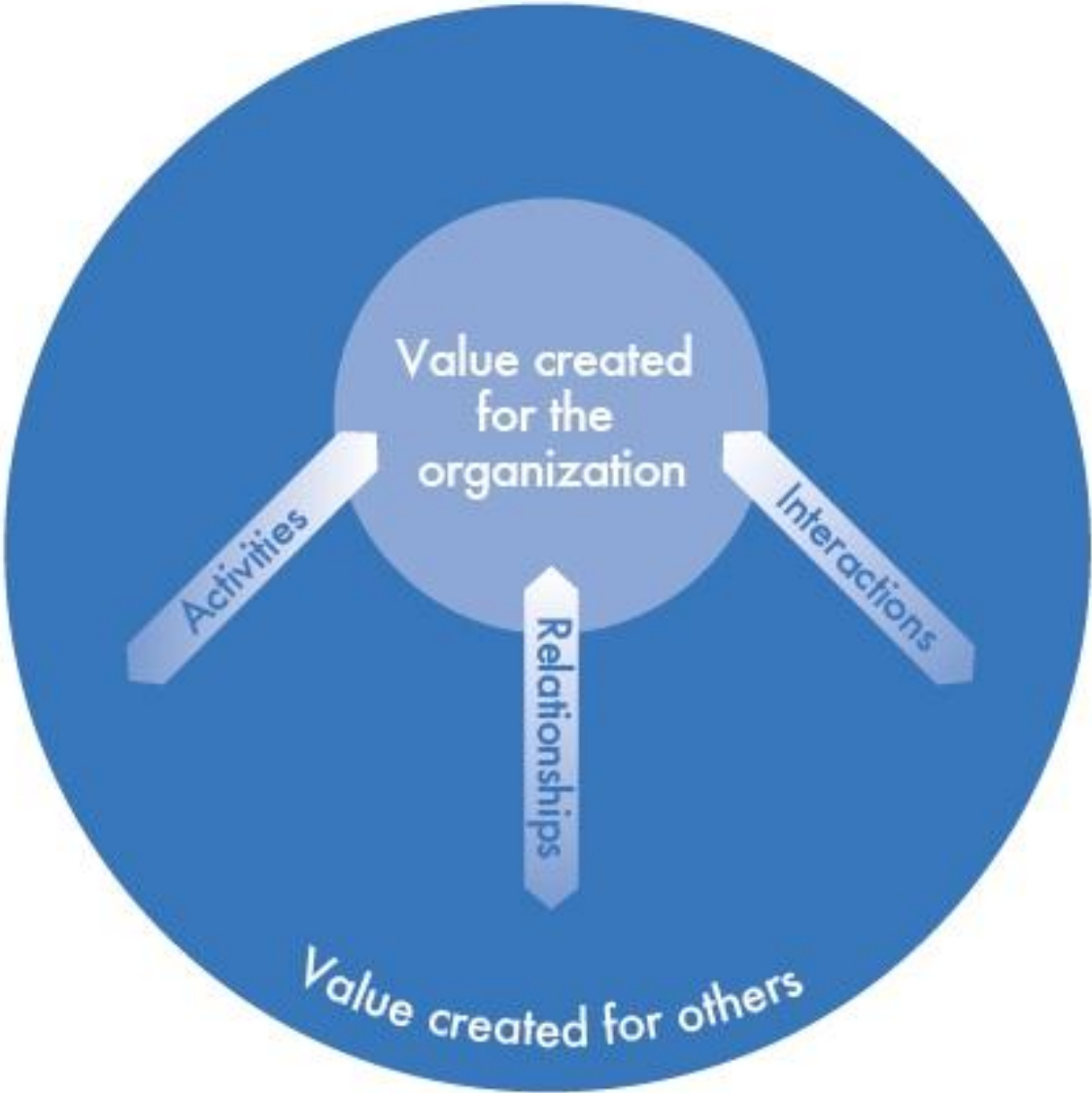
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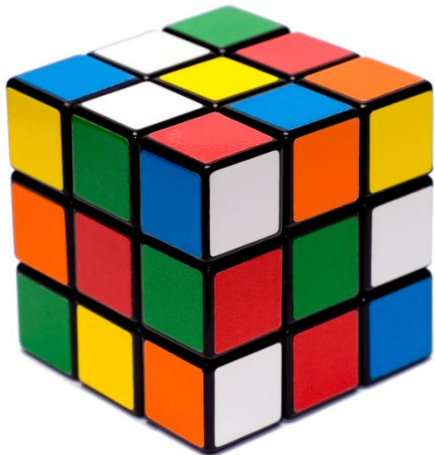
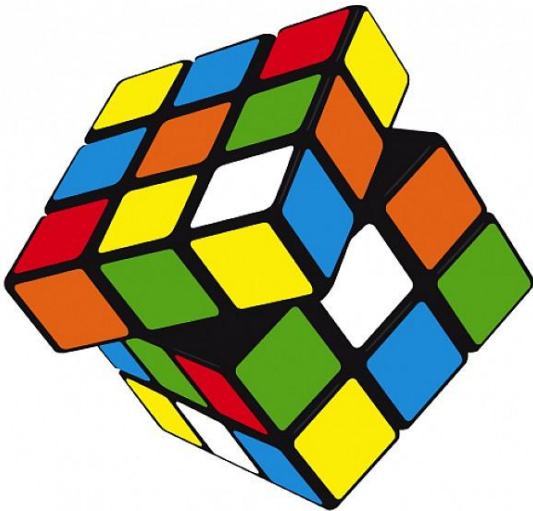
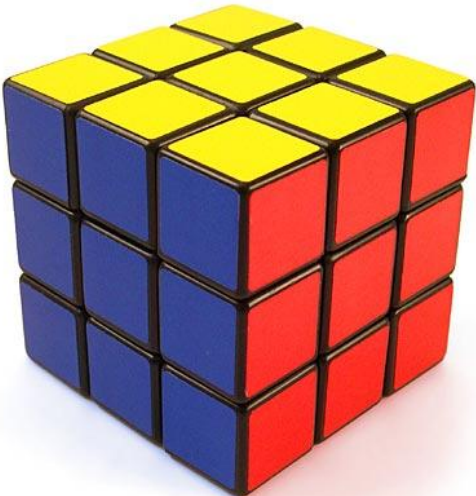


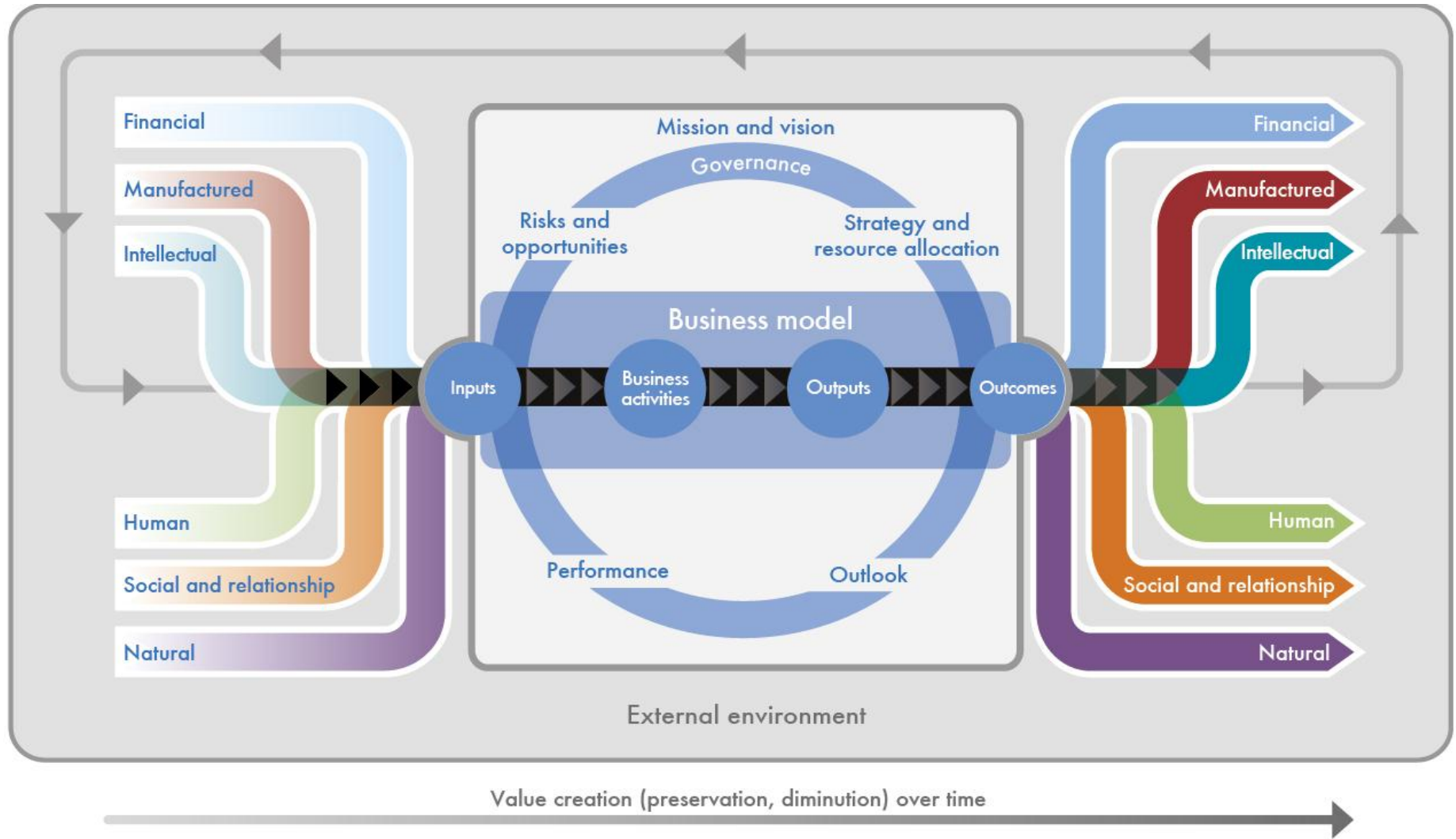
International <IR> Framework



- Value Creation for the organization and for others
- The Capitals
- The Value Creation Process







The Value Creation Process





Underpins preparation

Informs content

Presentation of information

Judgement is needed

- *Strategic focus and future orientation*
- *Connectivity of information*
- *Stakeholder relationships*
- *Materiality*
- *Conciseness*
- *Reliability and completeness*
- *Consistency and comparability*



Questions to be answered

Unique story

Connections apparent

Not a set sequence

Not isolated, standalone sections

- *Organizational overview and external environment*
- *Governance*
- *Business model*
- *Risk and opportunities*
- *Strategy and resource allocation*
- *Performance*
- *Outlook*
- *Basis for preparation and presentation*
- *General reporting guidance*



The screenshot shows the IIRC website homepage. At the top, there is a search bar and the IIRC logo. Below that is a navigation menu with links for HOME, <IR> FRAMEWORK, ABOUT <IR>, THE IIRC, IIRC PILOT PROGRAMME, EVENTS, NEWS, IIRC BLOG, and IIRC RESOURCES. The main content area features a quote from Jane Dupleck AO, Director of Singapore Exchange Limited, about capitalism and integrated reporting. To the right, there are sections for 'THE INTERNATIONAL <IR> FRAMEWORK' and 'IIRC PILOT PROGRAMME YEARBOOK 2013'. Social media icons for Twitter, YouTube, LinkedIn, and RSS are visible on the right side.

www.theiirc.org



Emerging <IR> Database



IIRC Pilot Programme Yearbooks

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INTEGRATED REPORTING <IR>